IN THE HIGH COURT OF JUDICATURE
FOR RAJASTHAN
AT JAIPUR BENCH, JAIPUR.

O R D E R

S.B. CIVIL WRIT PETITION NO.8524/2007.

Saroj Devi
Vs.
Rajasthan Tax Board, Ajmer & Ors.

Date of order : 11/10/2007.

HON'BLE MR.JUSTICE MOHAMMAD RAFIQ

Shri Vimal Kumar Jain for the petitioner.
Shri R.B. Mathur for the respondents.

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BY THE COURT:-

Issue notice. Shri R.B. Mathur, learned counsel accepts notice on behalf of the respondents.

2) This writ petition is directed against the order dated 27/9/2007 passed by the Rajasthan Tax Board Ajmer rejecting the revision petition filed by the petitioner before the Board. The Tax Board appears to have rejected the revision being not maintainable merely on the premise that the revision petition was originally filed before the Board of Revenue on 9/7/2007 and on that very day, it was admitted by the Division Bench which passed interim-order in her favour whereas, the jurisdiction in the subject-matter has already been taken away from the

Board of Revenue vide notification of the government dated 6/6/2007 and conferred on Tax Board, therefore, the orders passed by the Board of Revenue admitting revision petition and passing the interim-order in favour of the petitioner were not valid in law. The Tax Board also held that ignorance of law is no excuse and, therefore, the fact of entertaining the revision petition by the Board of Revenue was *void ab initio* and subsequent order transferring revision petition to the Rajasthan Tax Board would for the same reason also be void.

3) Upon hearing the learned counsel for the petitioner and Shri R.B. Mathur, learned Standing Counsel for the respondents, I find myself unable to concur with the reasonings given by the Tax Board. Even if revision petition was wrongly filed by the petitioner before the Board of Revenue being ignorant of the notification of the government dated 6/6/2007 whereby jurisdiction over the excise matters was withdrawn from the Board of Revenue and was conferred upon the Rajasthan Tax Board, the mere fact that the petitioner filed revision petition before the Board of Revenue, would not renter the petitioner remediless and for that matter, revision

petition not entertainable even by the Tax Board. Merely because the Board of Revenue initially admitted the revision petition and passed the interim-order earlier, would not make any difference because upon the matter having been transferred to the Tax Board, those proceedings having now ceased as part of record, the Tax Board ought to have proceeded with the matter afresh.

In the result, the writ petition is allowed and the order of the Tax Board dated 27/9/2007 passed by the Rajasthan Tax Board, Ajmer is set-aside and the matter is remitted back to the Tax Board for deciding the same afresh on merits in accordance with law.

(MOHAMMAD RAFIQ), J.

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